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**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF CALIFORNIA  
FRESNO, CALIFORNIA**

UNITED STATES OF AMERICA,	)	Case No. 1:12-mc-43 AWI GSA
	)	
Petitioner,	)	
	)	
v.	)	<b>ORDER ADOPTING FINDINGS AND RECOMMENDATIONS</b>
	)	
MARK W. HANSEN and TAMI D. HANSEN,	)	(Doc. 6)
	)	
Respondents.	)	
	)	

Pending before the Court is the United States’ (“Petitioner”) Petition for Judicial Approval of Internal Revenue Service Levy On a Principal Residence. (Doc. 1). Petitioner seeks to levy upon Mark W. Hansen and Tami D. Hansen’s (“Respondents”) principal residence to satisfy Respondents’ unpaid federal income tax liabilities, interest, and penalties for the 2000, 2003, 2005, 2006, 2007, 2008, and 2009 tax years. The property is located at 1422 Celeste Avenue, Clovis, California 96311.

On November 15, 2012, the Magistrate Judge issued Findings and Recommendations recommending that the United States’ petition be granted. (Doc. 6). The Findings and Recommendations were served on Respondents and contained notice that any objections were to be filed no later than December 28, 2012. (Docs. 6, 7, and 8). No party filed objections.

In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(c), this Court has conducted a de novo review of the case. Having carefully reviewed the entire file, the Court finds that the Findings and Recommendations are supported by the record and proper analysis.

1 Accordingly, IT IS HEREBY ORDERED that:

- 2 1. The Findings and Recommendations dated November 15, 2012 (Doc. 6) are ADOPTED  
3 IN FULL;
- 4 2. The United States' Petition for Judicial Approval of Internal Revenue Service Levy upon  
5 the Principal Residence of Respondents, Mark W. Hansen and Tami D. Hansen, located  
6 at 1422 Celeste Avenue, Clovis, California 96311 is APPROVED; and
- 7 3. A levy upon Mark W. Hansen and Tami D. Hansen's interests in the real property located  
8 at 1422 Celeste Avenue, Clovis, California 96311 to satisfy all or part of the unpaid  
9 federal income taxes, penalties, interest, and other statutory additions for the income tax  
10 years 2000, 2003, 2005, 2006, 2007, 2008, and 2009, as set forth in paragraph seven (7)  
11 and eight (8) of the Government's Petition, which may be executed by any authorized  
12 officer of the Internal Revenue Service, is APPROVED.

13 IT IS SO ORDERED.

14 Dated: July 30, 2013



15 SENIOR DISTRICT JUDGE  
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